

Form **668-C**

(Rev. July 2005)

Department of the Treasury - Internal Revenue Service

Final Demand for Payment

To
NBT BANK N.A.
52 SOUTH BROAD STREET
NORWICH, NY 13815

Date
08/03/2012

On July 05, 2012, a notice of levy was served on NBT BANK N.A. at NORWICH, NY. The notice of levy attached property, rights to property, money, credit, and bank deposits then in your possession, to the credit of, belonging to, or owned by JAMES L OMAHEN of SIDNEY, NY. Identifying Number(s) 7883. When the notice was served, that person owed and still owes the United States \$50,042.91. Demand was made on you for the amount shown in the notice of levy, or for any smaller amount you owed the taxpayer, but we have not received your payment. Consequently, additional interest and penalty charges have accrued in the total amount of \$2,009.04.

Please see section 6332 of the Internal Revenue Code on the back of this form.

Demand is again made for \$50,059.25, the amount shown in the notice of levy, or for any smaller amount you owed the taxpayer when the notice of levy was served. Send us payment as explained in the instructions received on the levy within 5 days of getting this demand. If you don't pay within 5 days, we will consider you to have refused our demand and we may then enforce Code Section 6332.

If someone other than the taxpayer has a claim against this property, please complete the back of this form.

Signature
DONG W. KIM

Address (City and State)
U.S. FEDERAL BUILDING & COURTHOUSE
15 HENRY STREET
BINGHAMTON, NY 13901-2724

Title
REVENUE OFFICER

Telephone Number
(607)721-0333 x114

Certification of Service

I certify that this Final Demand was served by handing a copy to:

Name
DONG W KIM

Title
Revenue officer

Place
Via Certified Mail

Date
08/03/2012

Time
08:30

Signature of revenue officer
Dong W Kim

Date
08/03/2012

Sec. 6332. Surrender of Property Subject to Levy

(a) Requirement. – Except as otherwise provided in this section, any person in possession of *(or obligated with respect to)* property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights *(or discharge such obligation)* to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) Special Rule For Life Insurance and Endowment Contracts. -
[Omitted.]

(c) Special Rule For Banks. - Any bank *(as defined in section 408(n))* shall surrender *(subject to an attachment or execution under judicial process)* any deposits *(including interest thereon)* in such bank only after 21 days after service of levy.

(d) Enforcement of Levy. -

(1) **Extent of Personal Liability.** - Any person fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy *(or in the case of a levy described in section 6631 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer)*. Any amount *(other than costs)* recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(2) **Penalty for Violation.** - In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property or rights to property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) Effect of Honoring Levy. - Any person in possession of *(or obligated with respect to)* property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property *(or discharges such obligation)* to the Secretary *(or who pays a liability under subsection (d)(1))* shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

(f) Person Defined. - The term "person," as used in subsection (a), includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to surrender the property or rights to the property, or to discharge the obligation.

Other Claims

If someone other than the taxpayer has asserted a claim(s) to the property, rights to property, money, credits, and bank deposits in your possession, please furnish the following information:

Name, address and telephone number of the claimant	Amount claimed	Date of claim	Type of claim
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